

Attorney Docket No.: See Appendix A

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: See Appendix A

Application No.: See Appendix A

Filed: See Appendix A

For: See Appendix A

U.S. Patent and Trademark Office
Customer Service Window
Randolph Building
401 Dulany Street
Alexandria, VA 22314

**SUBMISSION OF REVOCATION AND NEW POWER BY ASSIGNEE AND
STATEMENT UNDER 37 C.F.R. §3.73(b)**

Sir:

Enclosed is a copy of the Revocation and New Power by Assignee and Statement under 37 CFR § 3.73(b) executed by the Assignee for the applications listed in Appendix A.

Dated: January 3, 2008

Respectfully submitted,
COOLEY GODWARD KRONISH LLP

Customer No. 58249

Cooley Godward Kronish LLP
777 6th Street, N.W.
Suite 1100
Washington, DC 20001
Tel: (202) 842-7867
Fax: (202) 842-7899

By:

Leigh Warren
Leigh M. Warren
Reg. No. 59548

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of See Appendix A

Serial No.: See Appendix A

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Alexandria, VA 22314

**REVOCATION AND NEW POWER BY ASSIGNEE
AND STATEMENT UNDER 37 C.F.R. §3.73(b)**

The Assignee of the entire right, title, and interest in the above-identified application hereby revokes all previously granted powers and grants the registered practitioners of Cooley Godward Kronish LLP included in the Customer Number provided below power to act, prosecute, and transact all business in the U.S. Patent and Trademark Office in connection with this application, any applications claiming priority to this application, and any patents issuing therefrom.

The assignee certifies that to the best of its knowledge and belief it is the owner of the entire right, title, and interest in and to the above-identified application as evidenced by:

- An assignment document, a copy of which is enclosed herewith;
- An assignment previously recorded in the U.S. Patent and Trademark Office at Reel/Frame (See Appendix A).

Please direct all telephone calls and correspondence to:

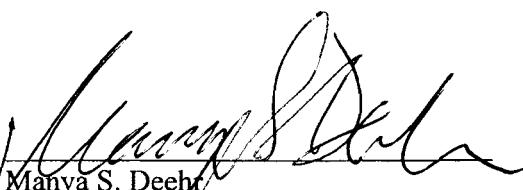
CUSTOMER NUMBER: **58249**

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Application Serial No. See Appendix A
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COOLEY GODWARD KRONISH LLP
ATTN: Patent Group
777 6th Street NW, Suite 1100
Washington, DC 20001
Tel: (202) 842-7865
Fax: (202) 842-7899

The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the assignee.

Date: 19 Dec 07

Signature: 

Name: Manya S. Deehan
Title: Chief Legal Counsel, General Counsel
Company: Eurand, Inc.

APPENDIX A
Eurand, Inc.

Cooley Docket Number	Application No.	Application Date	Reel	Frame
EURA-004/00US	10/713,929	11/14/2003	014717	0397
EURA-007/00US	10/619,924	7/15/2003	014780	0505
EURA-045/01US	09/506,051	2/17/2000	010888 013037 017823	0982 0696 0148
EURA-056/00US	09/971,167	10/04/2001	012388 013037 017823 019265	0619 0716 0148 0086
EURA-061/00US	60/498,267	8/26/2003	014263	0780
EURA-062/01US	11/223,819	9/9/2005	017028	0563
EURA-064/01US	11/248,596	10/12/2005	016930	0522
EURA-065/01US	11/256,653	10/21/2005	018748	0566
EURA-067/00US	11/120,139	5/2/2005	016361	0191
EURA-069/00US	60/762,750	1/27/2006	018748	0498
EURA-069/01US	11/668,167	1/29/2007	019173	0188
EURA-070/00US	60/762,766	1/27/2006	018748	0425
EURA-070/01US	11/668,408	1/29/2007	019023	0783
EURA-071/00US	60/920,224	3/27/2007	019210	0405